

M&S DEFORESTATION AND CONVERSION FREE COMMITMENT

Introduction

We recognise the critical importance of halting nature loss and preserving the world's forests as an important factor in mitigating both climate change and biodiversity loss.

M&S recognises commodity agriculture as a major contributor to deforestation and conversion, with a large proportion of tropical forest loss being associated with palm oil, soy and wood-pulp plantation development and cattle ranching. We also acknowledge the interconnection between emissions and land use activity such as logging, land conversion and deforestation.

We have a responsibility to ensure that our products are made with not only the highest quality raw materials, but also raw materials that are grown and sourced responsibly.

More information on what this means to M&S can be found on [Deforestation | Marks & Spencer](#).

Commitment

M&S commits to eliminating deforestation and conversion across its highest risk commodity supply chains by 2025, with a cutoff date of 31st December 2020.

This covers critical raw materials within our value chain including palm oil, soy, cocoa, beef, leather, timber and wood fibre.

Our commitment to eliminating deforestation and conversion is aligned to a cutoff date of 31st December 2020 latest* meaning we will not use raw materials that have come from land that has been converted or deforested after this date.

(*Note: maintain earlier cutoff dates where established under relevant certification schemes i.e. RSPO, Fairtrade, RTRS).

Palm oil

M&S is committed to only sourcing sustainable palm oil. Our Palm Oil policy outlines how in all our food products, all palm oil used by M&S must be certified by the Roundtable on Sustainable Palm Oil (RSPO). The RSPO sets the environmental and social standards for sourcing sustainable palm oil and covers strict standards on deforestation and conversion. Further detail can be found in our Palm Oil Policy:

[M&S Palm Oil Policy](#)

Soy

M&S is committed to sourcing 100% of our soy from verified deforestation and conversion free (vDCF) sources by 2025, with a cutoff date of 31st December 2020 and has been a signatory of the UK Soy Manifesto since 2021. Further detail on our approach to sourcing vDCF soy can be found on our website:

[M&S Soy Sourcing Approach](#)

The majority of our soy footprint is linked to meat, poultry, eggs, dairy and fish supply chains where soy is used as animal feed. Our approach and supplier requirements are outlined in our Animal Feed Policy. Further detail can be found in our below:

[M&S Animal Feed Policy](#)

Cocoa

M&S has been committed to ensuring all the cocoa used in our own-brand products is sourced through trusted partner schemes and certifications, to help secure our access to this vital ingredient in years to come as well as improving the lives of growers.

In 2024, we updated our Cocoa requirements to stipulate that our suppliers can only use Fairtrade or Rainforest Alliance independently certified cocoa by 2025. These certification schemes allow us to mitigate against environmental and human rights issues, and we continue to leverage their traceability mechanisms to ensure our cocoa products are sourced from deforestation and conversion free land. Further detail can be found on our website:

[M&S Cocoa Sourcing Approach](#)

Beef

All M&S suppliers must purchase Beef from the approved M&S Protein A list (as per [M&S Technical Terms of Trade](#)) and therefore ensure that beef will only ever be sourced from low risk origins; UK (for sale in UK stores), Ireland (for sale in stores on the Republic of Ireland) or New Zealand (for stores in our international business).

All beef sold in M&S is sourced from M&S Select Farms that we know and trust. The farms are independently audited to our M&S Select Farm standard which covers animal welfare, environment and ethical requirements. We are continuously updating our standards to ensure we have a leading industry position.

Timber and wood fibre

M&S is committed to source wood and wood-based products responsibly by encouraging responsible forestry practices. Our policies define minimum standards that must be met to demonstrate that in scope wood and wood-based materials are legal and responsibly sourced and do not contribute to deforestation. Further detail can be found in our Timber Policies:

[M&S Timber Policy](#)

Man-made cellulosic fibres

Man-made cellulosic fibres (MMCF) are traditionally made from wood pulp, their production can be linked to deforestation. It is critical that MMCF fibres are sourced through low-risk supply chains, making sure the wood pulp used comes from responsibly managed forests, or that alternative and sustainable feedstocks have been used. Further detail can be found in our MMCF Sourcing Policy:

[M&S MMCF Sourcing Policy](#)

Bovine Leather

M&S are committed to sourcing our bovine leather from deforestation-free supply chain by 2030 and as such have joined the Deforestation-Free Call to Action for Leather. This commitment relies on industry-wide collaboration to build traceability solutions at scale together with brands, supply chain actors and industry partners including Textile Exchange, the Leather Working Group (LWG) and WWF.

Definitions

All definitions are aligned to the [Accountability Framework Initiative](#)

Cutoff date: The date after which deforestation or conversion renders a given area or production unit non-compliant with no-deforestation or no-conversion commitments, policies, goals, targets, or other obligations.

Deforestation: Loss of natural forest as a result of: (i) conversion to agriculture or other non-forest land use; (ii) conversion to a tree plantation; or (iii) severe and sustained degradation.

- This definition pertains to no-deforestation supply chains that generally focus on preventing the conversion of natural forests.
- Severe and sustained degradation (scenario iii in the definition) constitutes deforestation even if the land is not subsequently used for a non-forest land use.
- Loss of natural forest that meets this definition is considered to be deforestation regardless of whether or not it is legal.
- The Accountability Framework’s definition of deforestation signifies ‘gross deforestation’ of natural forest where ‘gross’ is used in the sense of “total; aggregate; without deduction for reforestation or other offset.”

Conversion: Loss of a natural ecosystem as a result of its replacement with agriculture or another land use, or due to a profound and sustained change in a natural ecosystem’s species composition, structure, or function.

- Deforestation is one form of conversion (conversion of natural forests).
- Conversion includes severe and sustained degradation or the introduction of management practices that result in a profound and sustained change in the ecosystem’s species composition, structure, or function.
- Change to natural ecosystems that meets this definition is considered to be conversion regardless of whether or not it is legal.

Verification: Assessment and confirmation of compliance, performance, and/or actions relative to a stated commitment, policy, goal, target, or other obligation. Verification signifies that information is checked and confirmed by persons other than those involved in the operation or entity being assessed.

Related definitions include the following:

- First-party verification: Verification conducted by the company itself but carried out by personnel not involved in the design or implementation of the operations being verified.
- Second-party verification: Verification conducted by a related entity with an interest in the company or operation being assessed, such as the business customer of a production/processing operation or a contractor that also provides services other than verification.
- Third-party verification: Verification conducted by an independent entity that does not provide other services to the company.

Chain of custody model: The process by which materials and associated information are transferred, monitored, and controlled as they move through each step in a supply chain. There are four commonly recognised types of chain of custody models, each of which is defined in the Accountability Framework: identity preserved, segregated, mass balance, and credit trading.